

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application. Please cancel claim 38. Please amend claims 25, 26, 29, 30, and 37, as follows:

Listing of Claims:

1-24. (Cancelled)

25. (Currently amended) A semiconductor structure, comprising:

a trench formed in a substrate;

a first layer of a first material formed over the substrate and having a tapered faceted opening therethrough over the trench, the tapered faceted opening having a first dimension on a first side adjacent an opening over the trench approximately equal in dimensions to an opening of the trench less than a second dimension on a second opposite side of the first layer; and

a mask layer formed over the first layer and having an opening therethrough having a dimension less than the second dimension of the tapered ~~over the opening of the first layer.~~

26. (Currently amended) The semiconductor structure of claim 25 wherein the tapered faceted opening of the first layer undercuts the opening of the mask layer.

27. (Original) The semiconductor structure of claim 25 wherein the first material comprises a silicon nitride layer.

28. (Original) The semiconductor structure of claim 25 wherein the mask layer comprises a layer of a silicon oxide material.

29. (Currently amended) The semiconductor structure of claim 25, further comprising a layer of insulating material formed after removal of the mask layer that fills filling the trench.

30. (Currently amended) A semiconductor structure, comprising:
a trench formed in a substrate, the trench having sidewalls at a first angle relative to a surface of the substrate and further having a trench opening dimension; and
a first layer of a silicon nitride material formed over the substrate and having an ~~faceted opening therethrough over the trench, the faceted opening having a first opening adjacent the trench having a first opening dimension and further having a second opening having a second opening dimension greater than the first opening dimension, the first opening dimension of the faceted opening approximately equal to the trench opening dimension adjacent the trench~~ approximately equal to the trench opening dimension and further having sidewalls at a second angle relative to the surface of the substrate that is unequal to the first angle.

31. (Original) The semiconductor structure of claim 30, further comprising a layer of insulating material filling the trench.

32. (Original) The semiconductor structure of claim 30, further comprising a pad oxide layer interposed between the first layer and the substrate, the pad oxide layer having an opening therethrough over the trench.

33. (Previously presented) A semiconductor structure, comprising:
a trench formed in a substrate, the trench having an opening with a trench opening dimension;
a first layer of a silicon nitride material formed over the substrate and having a first side proximate to the substrate and a second side opposite of the first side, and further having an opening therethrough over the trench, the opening having a first dimension along the

first side approximately equal to the trench opening dimension and a second dimension along the second side greater than the first dimension; and

a mask layer formed adjacent the second side of the first layer of silicon nitride, the mask layer having an opening over the opening through the first layer of silicon nitride with a dimension that is less than the second dimension.

34. (Original) The semiconductor structure of claim 33 wherein the materials from which the substrate and the first layer are formed can be selectively etched with respect to one another.

35. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is tapered.

36. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is faceted.

37. (Currently amended) A semiconductor structure, comprising:
a trench formed in a substrate, the trench having an opening with a trench opening dimension;

a mask layer having an opening therethrough and located over the trench, the opening in the mask layer having a mask layer opening dimension; and

a first layer interposed between the substrate and the mask layer, the first layer having an opening undercutting the opening of the mask layer, the opening in the first layer having a dimension adjacent ~~the substrate approximately equal to the trench opening dimension~~ the mask layer greater than a dimension adjacent the substrate and greater than the mask layer opening dimension.

38. (Cancelled)

39. (Original) The semiconductor structure of claim 37 wherein the materials from which the first layer and the mask layer are formed can be selectively etched with respect to one another.

40. (Original) The semiconductor structure of claim 37 wherein the mask layer comprises a layer formed from a silicon oxide material.

41. (Original) The semiconductor structure of claim 37 wherein the first layer comprises a layer formed from a silicon nitride layer.